Joint Committee on Taxation
JCX-31-88
October 12, 1988

COMPARISON OF THE REVENUE IMPACT OF H.R. 4333, TECHNICAL CORRECTIONS ACT OF 1988, AS PASSED BY THE HOUSE OF REPRESENTATIVES AND AS PASSED BY THE SENATE

Fiscal Years 1989-1991
(Millions of Dollars)

Item	House				Senate			
	1989	1990	1991	1989-91	1989	1990	1991	1989-91
PART 1: IDENTICAL SUBSTANTIVE REVENUE PROVISIONS								
A. Individual Provision								
1. Rural letter carriers--mileage deduction	-4	-3	-3	-10	-4	-3	-3	-10
B. Accounting Provisions								
1. Repeal uniform capitalization rules for:								
a. Freelance authors, photographers, and artists	-39	-2	-2	-43	-39	-2	-2	-43
b. Certain producers of animals (1)	-85	-194	-180	-459	-85	-194	-180	-459
2. Treatment of single-purpose agricultural or horticultural structures (2)	4	17	23	44	4	17	23	44
3. Treatment of property used in a farming business	26	101	160	287	26	101	160	287
4. Pistachio preproductive period expenses	-3	-1	-1	-5	-3	-1	-1	-5
5. Beneficial ownership of stock held in trust included in determining whether certain corporations may use the cash method of accounting	(3)	(3)	(3)	(4)	(3)	(3)	(3)	(4)
C. Pension and Employee Benefit Provisions								
1. Eliminate gift tax liability on creation of spousal joint and survivor annuities	(5)	(5)	(5)	(4)	(5)	(5)	(5)	(4)
2. Section 401(k) plans available to employees of rural telephone cooperatives	-2	-4	-5	-11	-2	-4	-5	-11
3. Study of treatment of certain technical services personnel	--	--	--	---	--	--	--	---
D. Insurance Provisions								
1. Church self-funded death benefit plans treated as life insurance	(5)	(5)	(5)	(4)	(5)	(5)	(5)	(4)
2. Exclude structured settlement arrangements from ACE	--	-5	-10	-15	--	-5	-10	-15
3. Repeal of general creditor requirement for certain personnel injury liability assignments	(5)	(5)	(5)	(4)	(5)	(5)	(5)	(4)
4. Valuation of group-term life insurance	6	10	10	26	6	10	10	26
E. Excise Tax Provisions								
1. Certain tolerances permitted in determination of wine excise tax	(3)	(3)	(3)	(4)	(3)	(3)	(3)	(4)
2. Gasoline wholesalers permitted to claim refunds on behalf of certain exempt users	-5	(3)	(3)	-5	-5	(3)	(3)	-5
3. Retail truck tax inapplicable where exemption benefits United States Government	(6)	(6)	(6)	-1	(6)	(6)	(6)	-1
4. Exempt donated cargo from harbor maintenance tax	(6)	(6)	(6)	(4)	(6)	(6)	(6)	(4)
F. Foreign Provisions								
1. Suspend recapture of excess loss account in connection with certain dual resident company reorganizations	(7)	(7)	(7)	(4)	(7)	(7)	(7)	(4)
2. Shareholder-level qualified electing fund election for PFICs	(7)	(7)	(7)	(4)	(7)	(7)	(7)	(4)
3. Foreign insurance branch treated as separate corporation (effective January 1, 1989)	-3	-6	-7	-16	-3	-6	-7	-16
4. Increase Netherland Antilles debt-equity ratio	(8)	(8)	(8)	(4)	(8)	(8)	(8)	(4)

S362-23
J862-46
H782-34

Item	House 1989	House 1990	House 1991	House 1989-91	Senate 1989	Senate 1990	Senate 1991	Senate 1989-91
G. Other Administrative Provision								
1. Disclosure of return information to certain cities	(5)	(5)	(5)	(4)	(5)	(5)	(5)	(5)
H. Miscellaneous Provisions								
1. Repeal of interest rate limit on authority to issue bonds	--	--	--	---	--	--	--	---
2. Extend section 29 placed-in-service date	--	-3	-3	-6	--	-3	-3	-6
3. Repeal special estate tax rates and credits for foreign estates	(7)	2	3	5	(7)	2	3	5
Subtotals: IDENTICAL SUBSTANTIVE REVENUE PROVISIONS	-105	-88	-15	-209	-105	-88	-15	-209
TECHNICAL CORRECTIONS TO THE TAX REFORM ACT OF 1986 AND TO OTHER TAX LEGISLATION	-39	34	27	22	-12	48	38	74
PART 2: DIFFERING SUBSTANTIVE REVENUE PROVISIONS								
I. DIESEL FUEL EXCISE TAX COLLECTION AND EXEMPTION PROCEDURES	-311	-62	-62	-435	-319	-66	-66	-451
II. ADDITIONAL SIMPLIFICATION AND CLARIFICATION PROVISIONS								
A. Revise Sanction for Violation of the Health Care Continuation Rules	(7)	(7)	(7)	(4)	(7)	(7)	(7)	(4)
B. Nondiscrimination Rules for Statutory Employee Benefit Plans	(3)	(3)	(3)	(4)	(6)	(6)	(6)	(4)
C. Estate Tax Freezes	--	--	--	---	(3)	(3)	-1	-1
D. Tax Treatment of Indian Fishing Rights (10)	No Provision				-8	-8	-8	-24
Subtotals: ADDITIONAL SIMPLIFICATION AND CLARIFICATION PROVISIONS	---	---	---	---	-8	-8	-9	-25
III. EXTENSIONS AND MODIFICATIONS OF EXPIRING TAX PROVISIONS								
A. Extension of Exclusion for Employer-Provided Educational Assistance	-474	-261	-80	-815	-311	--	--	-311
B. Extend Group Legal Services through December 31, 1988 ($70 annual cap on premium)	No Provision				-60	--	--	-60
C. Low-Income Rental Housing Tax Credit								
1. Extension of low-income rental housing tax credit	--	-106	-279	-385	No Provision			
2. Modifications to the low-income rental housing tax credit	-7	-12	-12	-31	-21	-69	-99	-189
D. Qualified Mortgage Bonds (QMBs) and Mortgage Credit Certificates (MCCs)								
1. Extension and modification of authority to issue QMBs and MCCs	-9	-64	-102	-175	-10	-38	-37	-85
E. Extension of Special Student Loan Bond Arbitrage Rules through June 30, 1989	No Provision				-2	-4	-4	-10
F. Extend Energy Credits for Business Solar, Geothermal, and Ocean Thermal Property through June 30, 1989	No Provision				-25	-15	1	-39
G. Research and Development Provisions								
1. Extension of research tax credit	401	-816	-366	-1,583	-101	-67	-10	-178
2. Reduce section 174 R&D expensing deduction by amount of section 41 R&D credit (effective for taxable years beginning after December 31, 1988)	136	277	124	537	No Provision			
3. Allocation and apportionment of R&D expenses	-889	-597	-248	-1,735	-194	--	--	-194
H. Extension of Targeted Jobs Tax Credit	-42	-120	-130	-292	-33	-42	-21	-96
I. Permanent Exemption of Expenses of Publicly-Offered Regulated Investment Companies from 2% Floor on Miscellaneous Itemized Deductions	-300	-314	-377	-991	No Provision			

Item	House 1989	House 1990	House 1991	House 1989-91	Senate 1989	Senate 1990	Senate 1991	Senate 1989-91
J. Financially-Troubled Financial Institutions: Reorganizations, NOLs, and FSLIC/FDIC Assistance Payments	No Provision				182	-268	-111	-197
Subtotals: EXTENSIONS AND MODIFICATIONS OF EXPIRING TAX PROVISIONS	-1,986	-2,013	-1,470	-5,470	-575	-503	-281	-1,359
IV. OTHER SUBSTANTIVE REVENUE PROVISIONS								
A. Individual Provisions								
1. Treatment of certain payments to colleges for right to purchase athletic tickets	(3)	(3)	(3)	(4)	(5)	(5)	(5)	(4)
2. Rollover of gain on a principal residence when one spouse dies	-8	-9	-10	-27	No Provision			
3. Deductibility of business meals--oil rig workers and U.S. ocean-going and inland waterway vessels	-17	-11	-12	-40	No Provision			
4. Expand innocent spouse relief for former spouses with small net worth	(11)	(11)	(11)	(4)	No Provision			
5. Christa McAuliffe Federal Government Fellowship grants excludable where money spent for grant purposes (through 1990)	(3)	(3)	(3)	(4)	No Provision			
6. Provide election by parent to claim unearned income of dependent on return	No Provision				No Provision			
7. Above-the-line deduction for jury pay surrendered to employer	No Provision				(3)	(3)	(3)	(4)
8. Allow medical expense deduction for service animals to assist the physically handicapped (legislative history)	No Provision				(6)	(6)	(6)	(4)
9. Medical expense deduction for certain radon mitigation costs	No Provision				--	--	--	---
10. Education services bonds and modification of student dependency exemption:	No Provision				(6)	-4	-6	-10
a. Education savings bonds	No Provision				(3)	-16	-45	-61
b. Dependency exemption for certain students	No Provision				--	20	40	60
c. State prepaid tuition plans	No Provision				(5)	-2	-5	-7
11. Nonrecognition of gain on personal residence for individuals in nursing homes	No Provision				-7	-20	-22	-49
B. Accounting/Agriculture Provisions								
1. Treatment of fruit and nut trees	No Provision				(6)	-1	-4	-5
2. One-year deferral of proceeds from livestock sold on account of drought	No Provision				55	-38	-38	-21
3. Treatment of certain pledged installment obligations	-11	2	1	-8	-7	1	1	-5
4. Treatment of certain payments received as a result of crop losses due to drought condition	No Provision				-58	--	--	-58
C. Pension and Employee Benefit Provisions								
1. Modify employee benefit nondiscrimination rules for church plans and cafeteria plans	No Provision				(3)	(3)	(3)	(4)
2. Provisions affecting section 457: Codify IRS Notice 88-68; repeal section 457 for tax exempts; codify 1987 IRS Notice for State and local workers with permanent grandfather for current employees	-65	-46	-49	-160	--	--	--	---
3. Section 403(b) nondiscrimination rules and certain other pension requirements	(5)	(5)	(5)	(4)	(3)	(3)	(3)	(4)
4. Required beginning date for qualified plan distributions	(3)	(3)	(3)	(4)	(6)	(6)	--	(4)
5. Limitation on contributions and benefits under qualified plans of public employers	(3)	(3)	(3)	(4)	(3)	(3)	(3)	(4)
6. Minimum participation rules:								
a. Minimum participation rules for certain public retirement plans	(3)	(3)	(3)	(4)	No Provision			
b. Provide that plans of police or firefighters are tested separately for purposes of the minimum participation rules	No Provision				(3)	(3)	(3)	(4)
c. Study of effects of minimum participation rule	No Provision				--	--	--	---

Item	House 1989	House 1990	House 1991	House 1989-91	Senate 1989	Senate 1990	Senate 1991	Senate 1989-91
7. Permit IRA acquisitions of State-issued coins	No Provision				(5)	(5)	(5)	(4)
8. Application of pension funding rules to multiple-employer plans	No Provision				(5)	(5)	(5)	(4)
9. Section 415 plan limits for police and firefighters	No Provision				(5)	(5)	(5)	(4)
10. Employee leasing safe-harbor rule	No Provision				(6)	(6)	(6)	(4)
11. Air cargo passenger seats--no-additional-cost fringe benefit	-3	-2	-2	-7	No Provision			
12. Involuntary disposition of ESOP stock acquired from estate claiming special estate tax deduction	(6)	(6)	(6)	(4)	(6)	(6)	(6)	(4)
13. Interest exclusion for refinanced ESOP loans	No Provision				(5)	(5)	(5)	(4)
14. Nondiscrimination rules for cafeteria plans	No Provision				(6)	(6)	(6)	(4)
15. Cash or deferred arrangements of railroad employees	No Provision				(5)	(5)	(5)	(4)
16. Effective date of section 415 limitation of collectively-bargained agreements	No Provision				(5)	(5)	(5)	(4)
17. Application of section 89 nondiscrimination rules to small employers	No Provision				(6)	(6)	(6)	(4)
18. Allocation of assets in case of plan spinoffs	No Provision				(8)	(8)	(8)	(4)
D. Insurance Provisions								
1. Treatment of certain workers' compensation funds	-40	-30	--	-70	No Provision			
2. Prepaid tax certificates purchased by property and casualty insurers	--	--	--	---	No Provision			
3. Phase-in of discounting rules for certain hospital insurers	No Provision				-8	(5)	(5)	-8
4. Permit investment of variable contracts in Government securities	No Provision				(5)	(5)	(5)	(4)
E. Excise Tax Provisions								
1. Certain repairs not treated as manufacturing for the retail excise tax on trucks (effective January 1, 1988)	No Provision				-5	-3	-3	-11
2. Reduced gasoline excise tax rate for gasohol blenders	No Provision				-30	(6)	(6)	-30
3. Application of annual distilled spirits occupational tax:								
a. Exemption for certain educational organizations receiving distilled spirits tax-free for research purposes	No Provision				(6)	(6)	(6)	(4)
b. Exemption for certain small plants producing exclusively for fuel uses	No Provision				(6)	(6)	(6)	(4)
4. Allow quarterly payment of archery excise tax	-2	(3)	(3)	-2	No Provision			
5. Commencement date of Oil Spill Liability Trust Fund and excise tax on petroleum	--	--	--	---	No Provision			
6. Harbor maintenance tax to be imposed once on certain Alaska, Hawaii, or possessions cargo	No Provision				(6)	(6)	(6)	(4)
7. Cigarette excise tax and health study	--	--	--	---	--	--	--	---
F. Foreign Provisions								
1. Extend foreign currency sourcing and characterization rules prospectively to financial instruments that are marked-to-market	--	--	--	---	--	--	--	---
2. Chain deficit rule for controlled foreign corporations	No Provision				(6)	(6)	(6)	(4)
3. Qualified possession source investment income	No Provision				(5)	(5)	(5)	(4)
4. Banks organized in possessions	No Provision				-2	-4	-4	-10
5. Codify absence of withholding requirement on nonresident alien's table game income	--	--	--	---	No Provision			
6. Controlled foreign insurance corporations owned by U.S. persons	No Provision				28	-15	-13	---
7. Exempt earnings of, and distributions from, Enjebi Community Trust Fund (effective for all open taxable years)	(3)	(3)	(3)	(4)	No Provision			
8. Cost-of-living allowances for judicial branch employees	No Provision				(6)	(6)	(6)	(4)
9. Dividends paid by U.S. corporations	No Provision				-10	(5)	(5)	-10
10. Study of definition of U.S. resident	No Provision				--	--	--	---
11. Bermuda and Barbados income tax treaties	--	--	--	---	--	--	--	---

Item	House 1989	House 1990	House 1991	House 1989-91	Senate 1989	Senate 1990	Senate 1991	Senate 1989-91
G. Estate Tax Provision								
1. Special use valuation--available notwithstanding receipt of cash rental by surviving spouse	(5)	(5)	(5)	(4)	-5	-1	(5)	-6
H. Tax-Exempt Bonds								
1. Clarification of definition of manufacturing for qualified small-issue bonds	-8	-11	-12	-31	No Provision			
2. Extension of minimum period for calculating TRAN safe-harbor compliance	(9)	(9)	(9)	(4)	No Provision			
3. Direct expedited review of tax-exempt bonds for hazardous waste cleanup programs	No Provision				--	--	--	---
4. Tax-exempt financing for certain high-speed rail facilities	No Provision				(6)	-2	-11	-13
5. Clarification of Treasury Department arbitrage rebate regulatory authority	(5)	(5)	(5)	(5)	No Provision			
6. Arbitrage rebate exemption for certain debt service funds and expanded for governmental bonds	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
7. Expand volunteer fire company bond authority	(11)	(11)	(11)	(4)	No Provision			
8. Disregard pooled financings in determination of qualification for small-issuer exception	No Provision				-1	-3	-3	-7
I. Exempt Organizations								
1. Effective date for UBIT treatment of income from certain games of chance	No Provision				-11	--	--	-11
2. Clarify that section 501(e) organizations can purchase group insurance for tax-exempt hospitals	No Provision				--	--	--	---
3. Determination of operating foundation status for certain purposes	-1	(3)	(3)	-1	No Provision			
4. Treatment of exempt organization expenditures to influence the nomination or appointment of individuals to non-elective public office	No Provision				--	--	--	---
5. Discharge of indebtedness income of rural mutual or cooperative utility companies	-17	-17	-17	-51	(3)	(3)	(3)	(6)
J. Taxpayer Bill of Rights	No Provision				-90	-102	-104	-296
K. Other Administrative Provisions								
1. Tip reporting--require observance of 1986 Act provisions	--	--	--	---	No Provision			
2. Provisions relating to previously-required studies	--	--	--	---	No Provision			
3. Repeal Treasury's authority to lengthen depreciable lives	No Provision				--	--	--	---
4. Repeal of reporting requirements for windfall profit tax	No Provision				(5)	(5)	(5)	(4)
L. Corporate/Personal Holding Company Provisions								
1. Regulatory authority to provide access to tax refunds to fiduciary of insolvent members of consolidated tax return	(3)	(3)	(3)	(4)	No Provision			
2. Certain ownership changes not counted during bankruptcy	No Provision				-2	-1	-1	-4
3. Woods Investment effective date--clarify weekends and holidays excluded	(11)	(11)	(11)	(4)	No Provision			
4. Application of rules on personal holding company income to broker-dealers	No Provision				-2	-2	-2	-6
5. Bank holding companies/personal holding companies	-4	-9	-5	-18	No Provision			
6. Substantiation of certain charitable contributions of inventory property by corporations	No Provision				(5)	(5)	(5)	(4)
7. Relief from recognition of corporate-level gain involving transfer of residential cooperative units	No Provision				-10	-4	-5	-19
M. Miscellaneous Provisions								
1. Bad-debt reserve exception for small banks	No Provision				-3	-5/	-5	-13
2. Certain discharge of debt income not included in adjusted book income	(11)	(11)	(11)	(4)	No Provision			

Item	House 1989	House 1990	House 1991	House 1989-91	Senate 1989	Senate 1990	Senate 1991	Senate 1989-91
3. Carryover of nonconventional fuels tax credit under the minimum tax	No Provision				-4	-6	-8	-18
4. Treatment of certain sales of residential lots and time-shares for purposes of ACE under the corporate minimum tax	No Provision				--	-4	-7	-11
5. Exemption of certain religious schools from Federal unemployment tax	No Provision				--	--	--	---
6. Deductibility of adoption expenses	No Provision				--	--	--	---
7. Treatment of certain daycare workers as self-employed	No Provision				(5)	(5)	(5)	(4)
N. Trade Provisions								
1. Change in due date of GAO trade study	No Provision				--	--	--	---
2. Limitation on CBI ethanol imports	No Provision				--	--	--	---
3. Calculation of relative values for operations of petroleum refineries in a foreign trade zone	No Provision				--	--	--	---
4. Trade Act technicals	No Provision				--	--	--	---
5. Iraqi trade sanctions	No Provision				--	--	--	---
Subtotals: OTHER SUBSTANTIVE REVENUE PROVISIONS	-176	-133	-106	-415	-172	-212	-245	-629
V. REVENUE-INCREASING PROVISIONS								
A. Revenue-Increasing Provisions Included in the House Bill and the Senate Amendment								
1. Corporate estimated tax payments	742	83	44	869	742	83	44	869
2. Treatment of single-premium and investment-oriented life insurance contracts	27	112	215	354	16	101	189	306
3. Repeal of special rules allowing loss transfers by Alaska Native Corporations	702	238	246	1,186	558	238	246	1,042
4. Update IRS valuation tables	10	10	10	30	8	8	8	24
B. Other Revenue-Increase Provisions								
1. Reduction in dividends received deduction for portfolio stock	352	643	776	1,771	No Provision			
2. Repeal of completed contract method of accounting for long-term contracts	677	1,030	710	2,417	No Provision			
3. Insurance provision: Require reasonable mortality and expense charges for definition of life insurance	10	10	10	30	No Provision			
4. Estate tax provision:								
a. Disallow estate and gift marital deduction for transfers to foreign spouses	27	67	45	139	12	29	19	60
5. Tax-exempt bonds:								
a. Restrictions on issuance of pooled financing bonds	8	18	26	52	No Provision			
b. Student loan bonds:								
(1) Reduce student loan bond purpose arbitrage	1	1	2	4	No Provision			
(2) Impose loan origination period on student loan bonds	2	3	5	10	No Provision			
c. Extend multifamily rental housing low-income tenant requirements to certain 501(c)(3) bonds and treat certain similar governmental bonds as arbitrage bonds	7	16	19	42	--	--	--	---
6. Excise tax provisions:								
a. Impose $2.67-per-pound excise tax on pipe tobacco (effective October 1, 1988; with floor stock tax)	31	35	35	101	No Provision			
b. Modification of distilled spirits flavors credit	No Provision				27	32	35	94
7. Increased penalties on bad checks to IRS	6	6	6	18	No Provision			
8. Pension reversions of qualified plan assets: Temporary increase in excise tax	No Provision				7	11	-2	16
9. Disallow business or investment deduction for base charge of home telephone	16	28	29	73	No Provision			

Item	House 1989	House 1990	House 1991	House 1989-91	Senate 1989	Senate 1990	Senate 1991	Senate 1989-91
10. Information reporting by partnerships with tax-exempt partners	No Provision				--	1	1	2
11. Options subject to wash sale rules	No Provision				20	2	3	25
Subtotals: REVENUE-INCREASING PROVISIONS	2,618	2,300	2,178	7,096	1,390	505	543	2,438
VI. RAILROAD UNEMPLOYMENT AND RETIREMENT PROVISIONS (12)	No Provision				**-28**	**31**	**61**	**64**
VII. SOCIAL SECURITY ACT AMENDMENTS; MEDICARE AND MEDICAID AMENDMENTS								
A. Social Security Act Amendments (13)								
1. Interim benefits in cases of delayed final decisions	(14)	-1	-1	-2	No Provision			
2. Application of earnings test in year of individual's death	-2	-2	-2	-6	No Provision			
3. Exemption from reduction in "windfall" benefit	-1	-2	-4	-7	No Provision			
4. Denial of benefits to individuals deported or ordered deported on the basis of association with the Nazi Government of Germany during World War II	(5)	(5)	(5)	(4)	(5)	(5)	(5)	(4)
5. Modification in the term of office of public members of the Social Security Boards of Trustees	(5)	(5)	(5)	(4)	--	--	--	---
6. Continuation of disability benefits during appeal	-8	-20	(14)	-28	-8	-20	(14)	-28
7. Extend social security exemption for members of certain religious faiths	-11	-14	-14	-39	No Provision			
8. Blood donor locator service	(5)	(5)	(5)	(4)	No Provision			
9. Payment of lump-sum death benefits to legal representatives of widows and widowers who die before receiving payment	-1	-1	-1	-3	No Provision			
10. Requirement of social security number as a condition for receipt of social security benefits	(5)	(5)	(5)	(4)	(5)	(5)	(5)	(4)
11. Substitution of certificate of election for application to establish entitlement for certain reduced widow's and widower's benefits	(14)	(14)	(14)	(4)	(14)	(14)	(14)	(4)
12. Calculation of windfall benefit guarantee amount based on pension amounts payable in the first month of concurrent entitlement rather than concurrent eligibility	(15)	(15)	(15)	(4)	No Provision			
13. Consolidation of reports on continuing disability reviews	(5)	(5)	(5)	(4)	(5)	(5)	(5)	(4)
14. Exclusion of employees separated from employment before January 1, 1989, from rule including as wages taxable under FICA certain payments for group-term life insurance	-4	-2	-2	-8	No Provision			
15. Treatment of earnings of corporate directors	(3)	(3)	(3)	(4)	No Provision			
16. Clarification of applicability of government pension offset to certain Federal employees	(5)	(5)	(5)	(4)	No Provision			
17. Clarification regarding social security coverage for certain civil servants	(5)	(5)	(5)	(4)	No Provision			
18. Technical corrections to OASDI	(5)	(5)	(5)	(4)	(5)	(5)	(5)	(4)
19. National Academy of Social Insurance	No Provision				--	--	--	---
20. Exemption from FICA tax for certain agricultural workers	No Provision				(5)	(5)	(5)	(4)
21. Certain State or local government pension contributions not included in FICA wage base	No Provision				--	--	--	---
22. Use of Consumer Price Index for all urban consumers by Federal agencies in determining cost-of-living increases	No Provision				--	--	--	---
23. Study of disability applications involving AIDS-related complex	No Provision				--	--	--	---
B. Public Assistance Subcommittee								
1. Extend the AFDC Quality Control moratorium (13)	--	--	--	---	--	--	--	---
2. Extend the independent living provision	No Provision				--	--	--	---

Item	House 1989	House 1990	House 1991	House 1989-91	Senate 1989	Senate 1990	Senate 1991	Senate 1989-91
C. Extend Report Due Date for National Commission on Children	No Provision				--	--	--	---
D. Due Dates for Self-Employment Demonstration Projects for Unemployment Compensation Beneficiaries	--	--	--	---	No Provision			
E. Medicare and Medicaid Amendments	No Provision				--	--	--	---
Subtotals: SOCIAL SECURITY ACT AND MEDICARE/MEDICAID AMENDMENTS	-27	-42	-24	-93	-8	-20	0	-28
VIII. OTHER PROVISIONS NOT UNDER JURISDICTION OF HOUSE WAYS AND MEANS COMMITTEE AND SENATE FINANCE COMMITTEE								
A. Manassas National Battlefield Park (16)	No Provision				-50	--	--	-50
GRAND TOTALS	**-26**	**-4**	**528**	**496**	**113**	**-313**	**26**	**-175**

Joint Committee on Taxation
October 12, 1988

---

(1) Revenue offsets shown separately.
(2) These provisions are not identical, but were designed to raise the same revenue.
(3) Loss of less than $500,000.
(4) Totals are not available for estimates represented by footnotes.
(5) Negligible amount.
(6) Loss of less than $1 million.
(7) Gain of less than $500,000.
(8) Gain of less than $1 million.
(9) Gain of less than $5 million.
(10) Similar provisions in H.R. 2792 (passed by the House), with same revenue effects as Senate amendment.
(11) Loss of less than $5 million.
(12) Similar provisions are in H.R. 2167 (passed by the House).
(13) Includes increases in outlays.
(14) Increased outlay of less than $500,000.
(15) Decreased outlays by less than $500,000.
(16) Preliminary, informal outlay estimate supplied by the Congressional Budget Office: no estimate available for fiscal years 1990 and 1991.